

The PRESIDING OFFICER. In my capacity as a Senator from the State of Texas, I ask unanimous consent that the order for the quorum call be rescinded.

Without objection, it is so ordered.

RECESS SUBJECT TO THE CALL OF THE CHAIR

The PRESIDING OFFICER. In my capacity as a Senator from the State of Texas, I ask unanimous consent that the Senate stand in recess subject to the call of the Chair.

There being no objection, the Senate, at 6:44 p.m., recessed subject to the call of the Chair and reassembled at 7:06 p.m. when called to order by the Presiding Officer (Mr. ALLEN).

The PRESIDING OFFICER. In my capacity as a Senator from the Commonwealth of Virginia, I suggest the absence of a quorum. The clerk will call the roll.

The legislative clerk proceeded to call the roll.

Mr. FRIST. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER. Without objection, it is so ordered.

HURRICANE TAX RELIEF

Mr. FRIST. Mr. President, last night we cleared by unanimous consent the Grassley-Baucus Hurricane Tax Relief package.

In the wake of Hurricane Katrina—and with Hurricane Rita now bearing down—this legislation is sorely needed.

I want to thank Senator GRASSLEY, Senator BAUCUS and Senator LOTT for their hard work and leadership to get immediate assistance to the hurricane victims.

All of America is pulling together to support the people of Alabama, Louisiana, and Mississippi.

Since Hurricane Katrina devastated the Gulf Coast, Americans from all walks of life, from all across the country, have poured out their hearts to help.

In just 3 weeks, private citizens and businesses have donated hundreds of millions of dollars to assist in the relief and recovery effort.

Schools across the country are opening their doors to the thousands of displaced students.

Communities are taking up collections of blankets, clothes, toys, and food.

Families are literally opening their homes to shelter and comfort the survivors.

In the past three weeks, I've had the opportunity to see, firsthand, America's compassion at work.

In the first week after the hurricane hit, I traveled to the gulf to do volunteer medical work. I flew to the New Orleans airport and met up with medical colleagues I know from Vanderbilt and Boston.

Many had been so moved by the stories they saw and read in the news that

they voluntarily organized themselves to head to the Gulf Coast to offer their help.

I met Knox County volunteers from my home State who had been flying helicopter missions for days.

I saw a constant stream of people pitching in, helping out, and providing spiritual and material comfort.

The bill we passed vitally supports and rewards this tremendous charity.

It recognizes that every sector of civic life is engaged in the massive recovery effort.

For example, families who are housing hurricane survivors will be eligible to receive a personal tax exemption of \$500 for every Katrina victim they take in.

The bill encourages even more cash donations by waiving the income limits that are otherwise discouraging.

The Grassley-Baucus package also rewards contributions from the business sector.

Katrina is estimated to have swept away 400,000 jobs. Under this bill, companies that hire displaced workers are eligible to receive a Working Opportunity Tax Credit of up to \$2400 per employee.

Hundreds of schools are also in desperate need of extra school books for the wave of displaced students coming through their doors.

Under this legislation, companies can receive an enhanced deduction for donating books until the new year. Food donations will also receive an enhanced deduction.

As another way to promote cash donations, the bill increases by 50 percent the amount of cash contributions a company can deduct.

The Grassley-Baucus package also offers help to the hurricane victims, themselves, in both time and money.

It allows families to dip into their retirement funds without penalty so that they can make ends meet while they struggle to regain their footing.

It also makes sure that if a mortgage company or credit card company, for example, decides to forgive a loan or a debt, there won't be any income tax due on that amount.

Another important provision of the bill is its extension of time.

All of these families need time to find a place to live, to get a job, to get back on their feet and rebuild their lives.

To help ease the pressure, people whose homes are located in the presidentially-declared disaster area will have up to 5 years to purchase new property.

Their tax filing deadline will be extended until February of next year.

These are only first steps. But they're important first steps that lift some of the pressure on these traumatized families.

I want to assure these good people that the United States Senate remains hard at work and focused on helping them recover. We are committed to the well being of our fellow citizens.

America is a family. And we pull together in times of need. And we will grow closer, stronger and more compassionate as we confront the challenges ahead.

PATRICIA LYNCH

Mr. REID. Mr. President, I rise to pay tribute to Patricia Lynch and to recognize the contributions of Ms. Lynch to the State of Nevada. Patricia Lynch was first elected Reno City Attorney in 1987 and is currently serving her fifth term. She is a tremendous asset to our community and Nation.

For the past 20 years Ms. Lynch has demonstrated a commitment to public service. She has performed countless hours of service to communities in northern Nevada and helped to coordinate and direct the efforts of local charitable organizations.

Patricia began her career in public service as a legislative assistant to Representative John E. Moss from 1975 to 1977 in the United States House of Representatives; she is a current member of the board of directors of the John E. Moss Foundation.

Patricia has also demonstrated unwavering commitment to protecting the rights of women. She is a founding member and 1993 president of Northern Nevada Women Lawyers Association. Her membership on Nevada statewide boards includes the Nevada Prosecution Advisory Council, Nevada Domestic Violence Prevention Council, and the Nevada Commission on Domestic Violence.

In addition to her local and civic contributions, Patricia has served as an ambassador for the United States within the international legal community. She is a member of the World Jurist Association, WJA, and has presented papers at WJA conferences in Kiev, Ukraine in 1998 and Budapest, Hungary in 1999. She has also served as the moderator for local government law panels at WJA conferences in Budapest, Hungary in 1999, Dublin, Ireland in 2001, and Adelaide, Australia in 2003. In January 2003, Patricia participated in hosting the City Planner from Kabul, Afghanistan in a tour of wastewater and drinking water facilities in Reno, NV.

I hope you will join with me in honoring the outstanding achievements of Patricia Lynch and the selfless life she chose.

THIRD ANNUAL CONGRESSIONAL CONFERENCE ON CIVIC EDUCATION

Mr. REID. Mr. President, Justice Louis Brandeis once said, "The only title in our democracy superior to that of President is the title of citizen." This statement illustrates the paramount importance that the citizen plays within these United States. And, as such, we must continue to learn and teach what it means to be a good citizen.

"Civic education" is the term used to describe the transmitting of knowledge